

EXHIBIT C

Detail Time Entries by Category

Elementary Business Inc.

P.O. Box 50301

Denton, TX 76205

<p>Bill To</p> <p>New Jersey Orthopaedic Institute LLC 504 Valley Rd #200 Wayne, NJ 07470</p>

Engagement #
Chapter 11 - Plan and Disclosure Statement

Date	Consultant	Type	Description	Hours	Rate	Amount
6/9/2025	Neil	W	Telephone calls - Kinga, Steve Ravin on recasting financial statements.	4	350.00	1,400.00
			Emails with Charles Newman on financials and compiling 3 years of P & L for his review and a combination of the Balance Sheets for both companies			
6/10/2025	Neil	Tele	Telephone call Charles Newman on financial statement preparation	0.5	350.00	175.00
6/17/2025	Neil	W	Projected income and expenses.	2.5	350.00	875.00
			Telephone calls with Kinga and review of revenue schedule with recasted income			
6/18/2025	Neil	W	Updated financial projection, call with Kinga.	1	350.00	350.00
6/19/2025	Neil	W	Telephone calls: Charles Newman, Steve Ravin and Kinga. Telephone call with Kinga. Updates to financial projectionper Charlie. Worked with Kinga to update the amounts	1.5	350.00	525.00
6/20/2025	Neil	W	Update Liquidation Analysis Report - Used Balance Sheet from June 20th - comparison with 3% payout for Unsecured Creditors.	2	350.00	700.00
6/23/2025	Neil	W	Update Liquidation Analysis Report and 12-month projectionwith new information from Turner Falk.	1	350.00	350.00
			Updated			
6/28/2025	Neil	W	Updated 12 month projection and Liquidation Analysis	1.5	350.00	525.00
				Total		\$4,900.00

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Engagement #
Chapter 11 - Litigation

Date	Consultant	Type	Description	Hours	Rate	Amount
2/27/2025	Neil	Tele	Telephone calls - Steve Ravin of Saul Ewing, Kings Skalska-Dybas off NJOI - financial requirements	0.3	350.00	105.00
2/28/2025	Neil	W	Diagnostic review of NJOI and NOI books. Download and reconciliation of cash accounts. Prepared 13 week cash flow for a combined NJOI and Northlands Orthopaedic Institute, LLC (NOI). Telephone calls with Steve Ravin (3) and Kinga (3)	5.5	350.00	1,925.00
3/1/2025	Neil	W	Continued 13-week cash flow	4.5	350.00	1,575.00
3/2/2025	Neil	W	Kinga (3), Steve Ravin - Cash accounts	1.0	350.00	350.00
3/3/2025	Neil	W	Compiled questions to complete the 13-week flow/ Prepared 12 month projection, 6 month projection	3.5	350.00	1,225.00
3/4/2025	Neil	W	Prepared financial statements - Profit and Loss, Trial Balance, Balance sheets for both companies	2.5	350.00	875.00
3/4/2025	Neil	W	Multiple calls with Steve Ravin, Turner Falk, Kinga, on revisions to financial statements.	3.5	350.00	1,225.00
3/4/2025	Neil	Tele	Telephone calls with Charles Newman of Frier Levitt to get an estimate of their legal fees and Walter Loeffler, former CPA of NJOI for his review of the 13-week cash flow	1	350.00	350.00
3/4/2025	Neil	W	Revised financial statements to accrual basis from cash.	2	350.00	700.00
3/5/2025	Neil	W	Final revision of financial statements before submission to Trustee	1	350.00	350.00
3/8/2025	Neil	W	Set up schedules for MOR report 02-10-25 to 02-28-25	0.5	350.00	175.00
3/10/2025	Neil	W	Worked with TNT - IT to set up QuickBooks for me to work. Called Kinga-Walter Loeffler CPA - Debra Nappi - CPA SaxLLP to enter data for February transactions.	1.5	350.00	525.00
3/17/2025	Neil	O	Downloaded bank details into Quickbooks	3	350.00	1,050.00
3/17/2025	Neil	W	Northern - Profit and Loss statement, Balance sheet and Cash Transactions downloaded and reconciled from QB NJ.	2	350.00	700.00
3/20/2025	Neil	W	Compiled listing of all payments to Mcinerney from the years 2022 to February 2025	1.5	350.00	525.00
3/21/2025	Neil	W	Analyzed Dr. Mcinerney's capital account transactions 2022 to February 2025.	1	350.00	350.00
3/22/2025	Neil	W	Completed report on Dr. Mcinerney's draw and capital accounts for both NJOI and Northlands	1.5	350.00	525.00
3/24/2025	Neil	W	Intercompany transfer report Northern, NJOI - update Dr. Mcinerney and family compensation report. Communication with Charlie Newman of Friar Levitt to get their fees for February and March to date	2.5	350.00	875.00
4/7/2025	Neil	W	Reconciliation of Dr McInerney's K-1's 2021 - 2025, emails to Turner, Steve about reporting Dr. M's total compensation and distributions.	1.5	350.00	525.00
4/7/2025	Neil	Tele	Telephone call: Fred Tate of CFO Shield and Kinga to	0.5	350.00	175.00

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Engagement #
Chapter 11 - Litigation

Date	Consultant	Type	Description	Hours	Rate	Amount
4/8/2025	Neil	W	explore changes to the existing QB system Updated Dr. McInerney's compensation with his wife and daughter. Phone call Walter Loeffler	1.5	350.00	525.00
4/10/2025	Neil	Tele	Telephone call: Fred Tate, Kinga on converting to QuickBooks online, testing downloads from Valley National Bank and Wells Fargo. Review of payroll download information in financial statement requirements and discussion on whether to download credit card transactions, presently done from month end statements, one at a time	1.5	350.00	525.00
4/15/2025	Neil	W	For NJOI and NOI - MOR Report for March 2025, and supporting reports - Profit and Loss Statement, Balance sheet, Cash Transactions reconciliation, Cash Transactions Summary, compile bank statements and bank reconciliations	3	350.00	1,050.00
5/6/2025	Neil	W	Update Dr. McInerney's personal financial statement - half accommodation given.	2	350.00	700.00
5/12/2025	Neil	W	Update Dr. McInerney's PFS	1.5	350.00	525.00
5/16/2025	Neil	Tele	Telephone call - Steve Ravin, Kinga, updates on Dr. McInerney's personal financial statement	0.5	350.00	175.00
5/21/2025	Neil	W	Updated Dr. McInerney's personal financial statement with new information. Phone calls with Kinga, and Steve Ravin	1.5	350.00	525.00
5/27/2025	Neil	W	Updated Dr. McInerney's personal financial statement.	0.5	350.00	175.00
5/28/2025	Neil	W	13-week cash flow for NJOI and Northlands, Liquidation Analysis report - combined	2.5	350.00	875.00
5/29/2025	Neil	W	Complete first draft of Liquidation Analysis Report, sent to Ravin, Falk, Hanamirian	1	350.00	350.00
				Total	\$19,530.00	

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Bill To				Engagement #		
New Jersey Orthopaedic Institute LLC 504 Valley Rd #200 Wayne, NJ 07470				Chapter 11 - UST Reports		
Date	Consultant	Type	Description	Hours	Rate	Amount
3/6/2025	Neil	Tele	Telephone call with Trustee's office - Peter.J.D'Auria,Daniel.C.Kropiewnicki, 3 attorneys from Saul Ewing and King	1.50	350.00	525.00
3/12/2025	Neil	Tele	Telephone call - 341 Meeting	2.00	350.00	700.00
3/18/2025	Neil	W	Northern P & L update, MOR report - February	2.00	350.00	700.00
3/18/2025	Neil	W	NJOI - compile information from NJOI QuickBooks for P & L, Balance sheet and Cash Transactions. Reconciled accounts with bank statements. Created Financial statements - P & L, Balance Sheet and Cash Transactions.	3.00	350.00	1,050.00
3/19/2025	Neil	W	Downloaded and converted CVS files to xlsx files to pdf for NJOI Trial Balances and Profit and Loss statements. Same for Northern. Reviewed and files and sent to legal team	2.50	350.00	875.00
3/19/2025	Neil	W	Bank reconciliations, Reconciliations of account balances	3.50	350.00	1,225.00
3/20/2025	Neil	W	Completed the MOR reports for NJOI and Northlands with accompany reports and bank statements.	4.50	350.00	1,575.00
3/21/2025	Neil	W	Revise MOR report and supporting schedules. Research on cash to accrual accounting methodology Transactions reconciliation, Cash Transactions Summary, compile bank statements and bank reconciliations	1.00	350.00	350.00
4/16/2025	Neil	W	for NJOI and NOI - continued work on -MOR Report for March 2025, and supporting reports - Profit and Loss Statement, Balance sheet, Cash Transactions reconciliation, Cash Transactions Summary, compile bank statements and bank reconciliations	3.00	350.00	1,050.00
4/17/2025	Neil	W	for NJOI and NOI - continued work on -MOR Report for March 2025, and supporting reports - Profit and Loss Statement, Balance sheet, Cash Transactions reconciliation, Cash Transactions Summary, compile bank statements and bank reconciliations	2.50	350.00	875.00
4/18/2025	Neil	W	Review and submit MOR reports to Saul Ewing and Kinga for review	1.50	350.00	525.00
5/13/2025	Neil	Tele	Telephone call - KInga and Fred Tate of CFO Shield to review the company's financial statements and cash report for the month of April - in preparation of the April MOR reports	0.75	350.00	262.50
5/14/2025	Neil	W	MOR report - Northlands - download information from Quickbooks, recast financial statements, start MOR report waiting for Accounts Receivable again	1.50	350.00	525.00
5/15/2025	Neil	W	MOR report - complete Northlands. Download NJOI Balance Sheet, P & L, Cash Transactions. Reconcile Cash report, and Balance sheet	3.00	350.00	1,050.00

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Date	Consultant	Type	Description	Hours	Rate	Amount
5/17/2025	Neil	W	Continue MOR for Northlands and NJOI. Recast MOR for additional Accounts Receivable and liabilities	5.00	350.00	1,750.00
5/19/2025	Neil	W	Complete and review MOR for Northland and NJOI	2.00	350.00	700.00
6/9/2025	Neil	W	MORs for NJOI and Northlands for May 2025. Downloaded data for Cash Transactions Report, Balance Sheet and P & L. Recasted Balance Sheet and P & L, spoke with Kinga about certain transactions.	2.50	350.00	875.00
6/11/2025	Neil	W	Complete MORs for NJOI and Northern	1.50	350.00	525.00
7/11/2025	Neil	W	MORs for NJOI and Northern	3.50	350.00	1225.00
7/15/2025	Neil	W	Complete MORs for NJOI and Northern with sub schedules accounts receivable, insider payments, payroll taxes number of employees, and review of MOR	2.00	350.00	700.00
					Total	\$ 17,062.50

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Bill To			Engagement #	Chapter 11 - Expenses
New Jersey Orthopaedic Institute LLC 504 Valley Rd #200 Wayne, NJ 07470				
Date	Consultant	Type		
3/19/2025	Neil	O	Adobe software	\$ 19.95
3/31/2025	Neil	O	Walter Loeffler, CPA - bookkeeping	\$ 2,000.00
4/9/2025	Neil	O	Conversion from Desktop QuickBooks	\$ 2,000.00
4/23/2025	Neil	O	CFO Shield - bookkeeping service for	\$ 2,000.00
5/13/2025	Neil	O	CFO Shield invoice for QuickBooks and May 2025	\$ 399.77
5/13/2025	Neil	O	CFO Shield invoice for - April 2025 plus QB license and sales was \$2,000	\$ 2,214.34
5/14/2025	Neil	O	Professional fee - Walter Loeffler - bookkeeping work and Dr. McInerney's Financial Statement	\$ 3,287.50
6/10/2025	Neil	O	Other: CFO Shield Bookkeeping Service	\$ 2,214.34
6/30/2025	Neil	O	Other: CFO Shield Bookkeeping Service	\$ 2,214.34
				\$ 16,350.24